

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas

We, the undersigned, officers of

City of Sabetha

certify that: (1) the hearing mentioned in the attached publication was held;
was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and
(3) the Amounts(s) of 2019 Ad Valorem Tax are within statutory limitations.

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Computation to Determine State Library Grant		7			
2020 Adopted Budget					
Fund	K.S.A.				
General	12-101a	8	4,892,319	459,359	22,783
Debt Service	10-113	9	532,275	358,858	17,798
Library	12-1220	9	126,975	114,541	5,681
Library Employee Benefits	12-16102	10	21,105	19,041	1,945
Special Highway		11	70,060		
Airport		11	100,000		
Electric		12	6,665,000		
Water		12	2,538,814		
Sewer		13	879,859		
Special Parks & Recreation		13	9,999		
Aquatic Center		14	225,600		
Totals		xxxxx	16,062,006	951,799	47,207
Budget Summary		15			
Neighborhood Revitalization Rebate			Tax Lid Limit (from Computation Table)		1,228,319
Assessed Valuation:	County Clerk's Use Only		Does the City need to hold an election		NO
Nemaha County	14,794,444				
Brown County	5,368,704				
Total Assessed Valuation	20,163,148				
Assisted by:	Nov 1, 2019 Total				
Mize Houser & Company	Accessed Valuation				
<p>Address: _____</p> <p>211 E. 8th Street, Ste. A _____</p> <p>Lawrence, KS 66044 _____</p> <p>Email: _____</p> <p>sgordon@mizehouser.com _____</p> <p>Attest: <u>Aug 15</u> 2019 _____</p> <p><u>Mary Kay Schulte</u> _____</p> <p>County Clerk</p> <p>_____ Governing Body</p>					
CPA Summary					

City of Sabetha

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 934,671
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 934,671

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 55,604	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 1,122,026	
5b. Personal property 2018	- 1,134,284	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 45,083	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	100,687	
11. Total estimated valuation July 1, 2019	20,160,450	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0050	
13. Percentage adjustment increase (12 times 3)	+ \$ 4,691	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 14,020	
16. Total Percentage Adjustments	\$ 18,711	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>358,858</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>83,921</u>	
Increase property tax revenues spent on debt service			<u>274,937</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bu		+	<u> </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>	
23. Law enforcement expenses - 2020 budget:		+	<u> </u>	
Law enforcement expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u> </u>	
Fire protection expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u> </u>	
Emergency medical expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments			<u>274,937</u>	

City of Sabetha

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Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision		<u> 0 </u>
29. Levy for Dissolved Taxing Entity (Use the First Year After Dissolved)	+	<u> </u>
30. Total Computed Tax Levy		<u> 1,228,319 </u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.025	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	76,074	
Exemption from Election Requirement	#DIV/0!	
"		

Other Tests - Lost Valuation Test**Assessed Valuation Loss**

2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		14,020
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u> 0 </u>
Total Adjustment for Loss of Assessed Valuation		14,020
Exemption from Election Requirement		Yes

2020

City of Sabetha

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	719,609	81,727	1,277	1,192	9,699	325
Debt Service	83,921	9,531	149	139	1,131	38
Library	112,461	12,772	199	186	1,516	51
Library Employee Be	18,680	2,121	33	31	252	8
TOTAL	934,671	106,151	1,658	1,548	12,598	422

County Treas Motor Vehicle Estimate	106,151
County Treas Recreational Vehicle Estimate	1,658
County Treas 16/20M Vehicle Estimate	1,548
County Treas Commercial Vehicle Tax Estimate	12,598
County Treas Watercraft Tax Estimate	422

Motor Vehicle Factor	0.11357
Recreational Vehicle Factor	0.00177
16/20M Vehicle Factor	0.00166
Commercial Vehicle Factor	0.01348
Watercraft Factor	0.00045

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
Substation	2015	60	1.95%	880,000	537,654	185,419	185,419
Fire Truck	2019	60	3.55%	198,645	198,645	43,264	43,264
Totals					736,299	228,683	228,683

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2020

Library found in: City of Sabetha
Nemaha County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem Tax	\$112,461	\$114,541
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$13,154	\$12,772
Recreational Vehicle Tax	\$180	\$199
16/20M Vehicle Tax	\$177	\$186
LAVTR	\$0	\$0
TOTAL TAXES	\$125,972	\$127,698
Difference in Total Taxes:	\$1,726	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$19,798,852	\$20,160,450
Did Assessed Valuation Decrease?	No	
Levy Rate	5.681	5.681
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Sabetha

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	656,941	2,623,556	2,281,867
Receipts:			
Ad Valorem Tax	721,869	719,609	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	51,121	85,672	81,727
Recreational Vehicle Tax	1,089	1,175	1,277
16/20M Vehicle Tax		1,153	1,192
Commercial Vehicle Tax		8,892	9,699
Watercraft Tax		347	325
Gross Earning (Intangible) Tax			0
LAVTR		146	0
City and County Revenue Sharing			0
Reimbursements	205,024	290,000	225,000
Transient Guest Tax	8,528	10,000	10,000
Local Alcoholic Liquor	8,456	6,192	9,998
Sales Tax	285,134	315,000	320,000
Intergovernmental	35,000	35,000	35,000
Franchise Tax	178,653	180,000	182,000
Licenses	5,087	5,000	6,000
Fines & Fees	18,340	12,000	20,000
Charges for Services - Parks & Rec	147,193	117,000	150,000
Charges for Services - Emerg Svcs	416,999	410,000	420,000
Charges for Services - Other	7,185	8,000	8,000
Use of Property	21,867	30,000	25,000
In Lieu of Taxes (IRB)			
Donations	917,312		
Bond Proceeds	2,000,000		
Interest on Idle Funds	14,143	5,000	15,000
Transfer in from Special Highway	70,098	69,970	70,060
Transfer in from Parks & Recreation	8,456	6,192	9,999
Transfer in from Electric Fund	300,000	500,000	500,000
Transfer in from Water Fund	11,000		
Transfer in from Sewer Fund	2,500		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	75,025	33,727	60,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,510,079	2,850,075	2,160,277
Resources Available:	6,167,020	5,473,631	4,442,144

City of Sabetha

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual Actual for 2018	Current Year Estimate Estimate for 2019	Proposed Budget Year Year for 2020
Resources Available:	6,167,020	5,473,631	4,442,144
Expenditures:			
General Government	1,226,806	485,000	494,680
Law Enforcement	479,873	448,000	502,230
Parks and Recreation	483,894	450,925	499,795
Streets	433,333	395,000	445,115
EMT	231,908	270,000	243,820
Subtotal detail (Should agree with detail)	2,855,814	2,048,925	2,185,640
Industrial Development	4,022	5,000	5,000
Capital Outlay	497,028	950,000	2,470,190
Cemetery Subsidy	30,000	30,000	30,000
Debt Service - GO Bonds	156,600	114,575	158,225
Debt Service - Capital Lease Fire Truck		43,264	43,264
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,543,464	3,191,764	4,892,319
Unencumbered Cash Balance Dec 31	2,623,556	2,281,867	xxxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	3,988,100	3,148,500	4,892,319
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	4,892,319
		Tax Required	450,175
	Delinquent Comp Rate: 2.0%		9,184
	Amount of 2019 Ad Valorem Tax		459,359

CPA Summary

City of Sabetha

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Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Government			
Personnel	208,696	217,000	225,680
Contractual	1,000,360	250,000	250,000
Commodities	17,750	18,000	19,000
Total	1,226,806	485,000	494,680
Law Enforcement			
Personnel	404,068	353,000	420,230
Contractual	65,117	80,000	70,000
Commodities	10,688	15,000	12,000
Total	479,873	448,000	502,230
Parks and Recreation			
Personnel	268,074	250,925	278,795
Contractual	190,269	175,000	195,000
Commodities	25,551	25,000	26,000
Total	483,894	450,925	499,795
Streets			
Personnel	176,072	175,000	183,115
Contractual	110,156	115,000	112,000
Commodities	147,105	105,000	150,000
Total	433,333	395,000	445,115
EMT			
Personnel	200,786	215,000	208,820
Contractual	18,419	40,000	20,000
Commodities	12,703	15,000	15,000
Total	231,908	270,000	243,820
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	2,855,814	2,048,925	2,185,640

City of Sabetha

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	87,049	75,968	106,530
Receipts:			
Ad Valorem Tax	41,737	83,921	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	2,819	4,970	9,531
Recreational Vehicle Tax	63	68	149
16/20M Vehicle Tax		67	139
Commercial Vehicle Tax		516	1,131
Watercraft Tax		20	38
Special Assessments		63,598	63,073
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	44,619	153,160	74,061
Resources Available:	131,668	229,128	180,591
Expenditures:			
Debt Service - Bonds	55,700	122,598	532,275
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	55,700	122,598	532,275
Unencumbered Cash Balance Dec 31	75,968	106,530	xxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	136,656	164,370	532,275
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			532,275
Tax Required			351,684
Delinquent Comp Rate: 2.0%			7,174
Amount of 2019 Ad Valorem Tax			358,858

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	4,144	0	0
Receipts:			
Ad Valorem Tax	113,561	112,461	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	8,643	13,154	12,772
Recreational Vehicle Tax	187	180	199
16/20M Vehicle Tax		177	186
Commercial Vehicle Tax		1,365	1,516
Watercraft Tax		53	51
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	122,391	127,390	14,724
Resources Available:	126,535	127,390	14,724
Expenditures:			
Appropriation to Library Board	126,535	127,390	126,975
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	126,535	127,390	126,975
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	127,683	127,683	126,975
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			126,975
Tax Required			112,251
Delinquent Comp Rate: 2.0%			2,290
Amount of 2019 Ad Valorem Tax			114,541

CPA Summary

City of Sabetha

2020

FUND PAGE FOR FUNDS WITH A TAX LEV

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Library Employee Benefits			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	16,205	18,680	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			2,121
Recreational Vehicle Tax			33
16/20M Vehicle Tax			31
Commercial Vehicle Tax			252
Watercraft Tax			8
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	16,205	18,680	2,445
Resources Available:	16,205	18,680	2,445
Expenditures:			
Appropriation to Library Board	16,205	18,680	21,105
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	16,205	18,680	21,105
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	21,283	21,283	21,105
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			21,105
Tax Required			18,660
Delinquent Comp Rate: 2.0%			381
Amount of 2019 Ad Valorem Tax			19,041

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 2.0%			0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

City of Sabetha

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
State of Kansas Gas Tax	70,098	69,970	70,060
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	70,098	69,970	70,060
Resources Available:	70,098	69,970	70,060
Expenditures:			
Transfers to General Fund	70,098	69,970	70,060
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	70,098	69,970	70,060
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	68,300	70,060	70,060

See Tab A

Adopted Budget	Prior Year	Current Year	Proposed Budget
Airport	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	194,972	194,981	119,981
Receipts:			
Charges for Services	28,527	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	28,527	25,000	25,000
Resources Available:	223,499	219,981	144,981
Expenditures:			
Contractual Services	10,768	75,000	75,000
Commodities	12,850	25,000	25,000
Capital Outlay	4,900		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	28,518	100,000	100,000
Unencumbered Cash Balance Dec 31	194,981	119,981	44,981
2018/2019/2020 Budget Authority Amount	100,000	100,000	100,000

CPA Summary

City of Sabetha

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,937,414	2,836,049	1,659,049
Receipts:			
Charges to Customers	4,630,083	4,950,000	4,950,000
Reimbursements	120,432	20,000	100,000
Bond Proceeds	815,000		
Interest on Idle Funds	47,076	18,000	40,000
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	5,612,591	4,988,000	5,090,000
Resources Available:	8,550,005	7,824,049	6,749,049
Expenditures:			
Administration	316,156	329,581	329,581
Production	781,635	800,000	800,000
Distribution	2,742,263	3,300,000	3,300,000
Capital Outlay	1,338,483	1,000,000	1,500,000
Debt Service - Capital Lease	185,419	185,419	185,419
Debt Service - Bonds	50,000	50,000	50,000
Transfers to General Fund	300,000	500,000	500,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	5,713,956	6,165,000	6,665,000
Unencumbered Cash Balance Dec 31	2,836,049	1,659,049	84,049
2018/2019/2020 Budget Authority Amount	5,965,000	6,165,000	6,665,000

Adopted Budget Water	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	331,444	289,319	223,319
Receipts:			
Charges to Customers	661,789	800,000	800,000
KDHE Loan Proceeds			1,656,814
Interest on Idle Funds	18,857	6,000	15,000
Miscellaneous	10,119	10,000	10,000
Does miscellaneous exceed 10% of Total			
Total Receipts	690,765	816,000	2,481,814
Resources Available:	1,022,209	1,105,319	2,705,133
Expenditures:			
Administration	171,901	200,000	200,000
Production	224,137	325,000	325,000
Distribution	248,182	232,000	232,000
Capital Outlay	67,670	115,000	1,771,814
Debt Service - Bonds	10,000	10,000	10,000
Transfers to General Fund	11,000		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	732,890	882,000	2,538,814
Unencumbered Cash Balance Dec 31	289,319	223,319	166,319
2018/2019/2020 Budget Authority Amount	882,000	882,000	2,538,814

CPA Summary

City of Sabetha

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	232,543	259,373	174,514
Receipts:			
Charges to Customers	555,649	500,000	550,000
Reimbursements	8,985	10,000	10,000
Sales Tax	268,879	280,000	280,000
Interest on Idle Funds	14,142	5,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	847,655	795,000	850,000
Resources Available:	1,080,198	1,054,373	1,024,514
Expenditures:			
Administration	125,556	195,000	195,000
Treatment	178,456	195,000	195,000
Capital Outlay	66,246	55,000	55,000
Collection	155,908	141,047	141,047
Debt Service - KDHE Loans	291,159	292,812	292,812
Debt Service - Bonds	1,000	1,000	1,000
Transfers to General Fund	2,500		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	820,825	879,859	879,859
Unencumbered Cash Balance Dec 31	259,373	174,514	144,655
2018/2019/2020 Budget Authority Amount	879,859	879,859	879,859

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Liquor Tax	8,456	6,192	9,999
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	8,456	6,192	9,999
Resources Available:	8,456	6,192	9,999
Expenditures:			
Transfers to General Fund	8,456	6,192	9,999
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	8,456	6,192	9,999
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	8,066	6,192	9,999

See Tab A

CPA Summary

City of Sabetha

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Aquatic Center	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	233,636	281,615	333,315
Receipts:			
Sales Tax	268,879	275,000	275,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	268,879	275,000	275,000
Resources Available:	502,515	556,615	608,315
Expenditures:			
Debt Service - Bonds	220,900	223,300	225,600
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	220,900	223,300	225,600
Unencumbered Cash Balance Dec 31	281,615	333,315	382,715
2018/2019/2020 Budget Authority Amount:	225,000	223,300	225,600

Adopted Budget 0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

CPA Summary

NOTICE OF BUDGET HEARING

2020

The governing body of
City of Sabetha
will meet on the August 12, 2019 at 6:00 PM at Sabetha City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Sabetha City Hall and will be available at this hearing.

SUPPORTING COUNTIES
Nemaha County (home county) Brown Count

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	3,543,464	38.359	3,191,764	36.346	4,892,319	459,359	22.785
Debt Service	55,700	2.225	122,598	4.239	532,275	358,858	17.800
Library	126,535	5.890	127,390	5.681	126,975	114,541	5.681
Library Employee Benefits	16,205	1.009	18,680	0.944	21,105	19,041	0.944
Special Highway	70,098		69,970		70,060		
Airport	28,518		100,000		100,000		
Electric	5,713,956		6,165,000		6,665,000		
Water	732,890		882,000		2,538,814		
Sewer	820,825		879,859		879,859		
Special Parks & Recreation	8,456		6,192		9,999		
Aquatic Center	220,900		223,300		225,600		
Totals	11,337,547	47.483	11,786,753	47.210	16,062,006	951,799	47.210
Less: Transfers	392,054		576,162		580,059		
Net Expenditure	10,945,493		11,210,591		15,481,947		
Total Tax Levied	889,667		934,671		xxxxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	18,736,407		19,798,852		20,160,450		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	3,985,000		6,475,000		8,995,000		
Revenue Bonds	0		0		0		
Other	1,843,025		2,806,132		2,581,249		
Lease Purchase Principal	286,081		784,467		736,299		
Total	6,114,106		10,065,599		12,312,548		

*Tax rates are expressed in mills

Steve Compo
City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS NEMAHHA COUNTY

EXHIBIT "A"

Published in The Sabetha Herald on Wednesday, July 31, 2019
PUBLIC NOTICE

NOTICE OF BUDGET HEARING

The governing body of

City of Nemaha

will meet on the August 12, 2019 at 6:00 P.M. at Nemaha City Hall for the purpose of hearing and approving adoption of emergency ordinance to the Nemaha County Tax Ordinance (Ordinance No. 1) and the amount of ad valorem tax. Detailed budget information is available at Nemaha City Hall and will be available at this hearing.

SUPPORTING COUNTRIES
Nemaha County Finance Committee

BUDGET HEARING

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final received valuation.

	Prior Year Actual for 2018	Actual	Current Year Estimate for 2019	Budget Authority	Amount of 2019	Estimate
FINED	Expenditures	Tax Rate *	Expenditures	Tax Rate *	for Expenditures	Tax Rate *
General	3,543,464	38.129	3,191,764	35.46	4,882,319	459.359
Debt Service	55,900	2,222	127,890	5.57	322,272	27,785
Library	126,353	3,580	5,581	5.81	335,634	17,800
Library Employee Benefits	15,405	1,009	14,640	0.94	118,075	5,681
					2,105	0.94
					19,941	0.94
Special Highway	70,094		69,770	76.620	76,620	
Water	24,514		100,000	100.000	100,000	
Recreation	5713,956		6,165,000	6,665,000	6,665,000	
Water	722,890		882,000	2,338,114	2,338,114	
Street	820,155		879,859	6,192	872,439	
Public Works & Recreation	8,455		9,999			
Public Works	219,900		223,200	225,600		